

More information or assistance can be obtained from any of the Tax Assistance Centers listed below. Please contact the one nearest you.

Cape Girardeau  
3102 Blattner Drive, Suite 102  
Cape Girardeau, MO 63703-6326  
(573) 290-5850

Jefferson City  
301 West High St, Room 330  
Jefferson City, MO 65105  
(573) 751-7191

Joplin  
1110 East Seventh St, Suite 400  
Joplin, MO 64801-2076  
(417) 629-3070

Kansas City  
State Office Building, Room 127  
615 East 13th St  
Kansas City, MO 64106-2842  
(816) 889-2944

St Joseph  
State Office Building, Room 314  
525 Jules  
St Joseph, MO 64501-1900  
(816) 387-2230

St Louis  
3256 Laclede Station Rd Suite 101  
St Louis, MO 63143-3753  
(314) 877-0177

Springfield  
State Office Building, Room 313  
149 Park Central Square  
Springfield, MO 65806-3146  
(417) 895-6474

# Missouri Special Event Tax Information



**State of Missouri  
Department of Revenue**

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This pamphlet contains answers to questions that are most frequently asked by people who make sales at special events in the state of Missouri. Examples of special events are craft shows, sports card shows, gun shows, or temporary booths at fairs or malls.

- **Do I have to collect sales tax? This is just a hobby.**

Yes, you must collect sales tax if you are selling retail to the public. Any person or company that is selling goods to a final consumer is required to collect and remit Missouri sales tax. It is your responsibility to ensure that you are collecting the correct tax rate.

If you or your spouse are at least 65 years of age and the income from the sales of handicraft items does not constitute more than 50 percent of your annual income, you may complete and display Exemption Certificate for Sales of Handicraft Items (Form 2478), which can be downloaded from our web site at <http://dor.mo.gov/forms/>. Contact your nearest Tax Assistance Center for further information. See <http://dor.mo.gov/contact/assistance.php> for a list of offices.

- **Do I have to get a sales tax license?**

If you sell at more than five shows or events per year in the state of Missouri, you should obtain a Missouri sales tax license.

- **How do I get a sales tax license?**

Missouri Tax Registration Application (with applicable bond) (Form 2643), must be completed and submitted to the Missouri Department of Revenue. This can be done by mail or may be taken to any of the Tax Assistance Centers listed on this form. The registration application and information may be completed online at <http://dor.mo.gov/business/register/> or obtained by calling 800-877-6881.

- **If I sell alcohol can I submit the sales on Form 2360?**

No. Sales tax must be reported and paid using your regular sales tax return for your Missouri sales tax identification number.

- **How do I report and pay the sales tax?**

If you only make sales at an occasional event(s), (5 or less), you may file and pay on a Special Event Sales Tax Report (Form 2360). These can be obtained from the organizer of the event or from a Tax Assistance Center. See <http://dor.mo.gov/contact/assistance.php> for a list of offices.

If you already have a sales tax license, submit Form 2360 by the date on the form, indicating the sales tax identification number under which you will report the "special event" sales. A location for this event will be added to your return. If orders were taken and then fulfilled at your place of business, indicate "orders only" to prevent a location from being added. File and pay on the preprinted reporting forms that are mailed to you by the Missouri Department of Revenue.

- If products were sold at the event, give the breakdown for each city or county, to allow the Department to distribute to the city or county their portion of the sales tax.
- If orders were taken and then fulfilled at your place of business, sales tax would be remitted using your business location.

- **Can I sell wholesale to other vendors or sellers?**

You may sell tax exempt to other vendors providing they have a valid sales tax license, they furnish you with their sales tax number and complete a Sales Tax Exemption Certificate (Form 149) for you to keep on file. A supply of these forms can be obtained online at <http://dor.mo.gov/forms/149.pdf> or by calling 800-877-6881.

- **What if I live in another state?**

Your responsibilities for collecting and remitting sales tax are the same as a Missouri resident. However, if you earn more than \$600.00 in the state of Missouri, you may also have to file a Missouri state income tax form.

- **I don't sell, but I do organize the event or show. What are my responsibilities?**

Contact the Missouri Department of Revenue at least three weeks before the event, give the date and time of the event, the place it will be held, your address, phone number, and the number of vendors participating in the event. The Department will furnish you with reporting forms and sales tax rate charts to distribute to the vendors. Rate charts are also available for download from our web site at <http://dor.mo.gov/business/sales/rates/>. Keep and furnish to the Department a listing of all participating vendors. Include their name, address, and phone number. This list may be furnished before the event or within 10 days after the event.

- **Are contest entry fees and admission charges for shows taxable fees paid to a place of amusement, entertainment, or recreation?**

Yes, contest entry fees and admission charges are taxable as fees paid to a place of amusement, entertainment, or recreation if the show includes activities that are considered amusement, entertainment, or recreation, unless the event falls under an exemption.

- **Are amounts charged for vendor space or swap space (used to display products for sale) at shows taxable fees paid to a place of amusement, entertainment, or recreation?**

No, the amounts charged for vendor space or swap space (used to display products for sale) are not taxable fees.

- **What food qualifies for the reduced food tax rate?**

Section 144.014, RSMo, provides a reduced tax rate for certain food sales. The 3% reduction applies to all types of food items that may be purchased with food stamps. This includes food or food products for home consumption, seeds and plants for use in gardens to produce food for personal consumption, and food items refrigerated or at room temperature. Any food that is normally bought at events to be eaten at the event and not be taken home does not qualify for the reduced food tax rate. For information please see <http://dor.mo.gov/business/sales/foodtax.php>.